

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF TENNESSEE  
WESTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

KENNETH HARRIS,  
LACRECIA WARD

Defendant.

10-20411  
Cr. No. 10-I-049-  
18 U.S.C. §286 McCalla

FILED IN OPEN COURT  
DATE: 12/15/10  
TIME: 2:30pm  
INITIALS: JPW

**INFORMATION**

THE UNITED STATES ATTORNEY CHARGES:

**COUNT ONE**

From on or about January 1, 2009 and continuing up to and including July 14, 2009, in the Western District of Tennessee and elsewhere, the defendants,

**KENNETH HARRIS,  
and  
LACRECIA WARD**

and other persons known and unknown to the United States Attorney, knowingly and willfully entered into an agreement and conspiracy with each other to defraud the United States, by obtaining and aiding to obtain the payment of monies resulting from the First Time Buyers Home Credit program by filing false, fictitious, and fraudulent United States Tax Returns.

**MANNER AND MEANS OF THE CONSPIRACY**

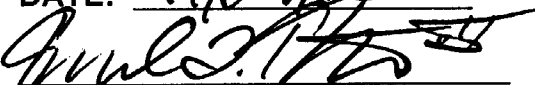
The conspiracy was to be accomplished in substance as follows:

1. It was part of the conspiracy that **KENNETH HARRIS** owned and

operated Harris and Associates Tax Service located at 4429 Millbranch, Memphis, Tennessee.

2. It was further part of the conspiracy that **KENNETH HARRIS** began a scheme to find individuals who did not qualify for the First Time Home Buyers Tax Credit ( FTHBC) and prepare false and fraudulent tax returns stating the filer had purchased a home.
3. It was further part of the conspiracy that **KENNETH HARRIS** would also include false and fraudulent tax deductions on the filer's tax return to inflate the amount of refund.
4. It was further part of the conspiracy that **KENNETH HARRIS** would advise the filer that they had to divide the refund with him in exchange for preparing the return.
5. It was further part of the conspiracy that **KENNETH HARRIS** would take or have someone take the filer to various liquor stores to cash the checks received from filing the false and fraudulent tax returns.
6. It was further part of the conspiracy that **KENNETH HARRIS** recruited **LACRECIA WARD** to be a "runner" that would locate individuals to participate in the scheme and refer or bring them to the Harris and Associates Office.
7. It was further part of the conspiracy that **KENNETH HARRIS** paid **LACRECIA WARD** various amounts of money from Fifty Dollars (\$50.00) to Four Hundred Dollars (\$400.00) for each person she procured to file false and fraudulent returns.

All in violation of Title 18, United States Code, Section 286.

DATE: 11/29/10  
  
UNITED STATES ATTORNEY